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Programme and Budget Committee

Twelfth session
Vienna, 18-20 November 1996
Item 6 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 20 September 1996, and a status report on the separation indemnity reserve. Presents information on regular budget performance for the period 1 January to 31 August 1996 and on promissory notes.

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Introduction

1. The financial situation of both the regular budget and operational budget have been negatively influenced by lower-than-anticipated income during the period under review. The problems of late and non-payment of assessed contributions to the regular budget as foreseen in document IDB.15/3 are expected to prevail up until the end of 1996. Regular budget expenditures have consequently been held below contingency plan levels with a view to remaining within cash availability during the year. Reduced income estimates for the operational budget are expected to be partially offset through reductions in expenditures with any remaining deficit being funded by the operational budget reserve.

I. CURRENT SITUATION

A. Regular budget

2. During the second and third quarters of 1996, the cash situation of the regular budget was sluggish mainly due to a slow down in the receipt of payments of assessed contributions compared to estimates. At present, there are no signs that the critical situation will improve during the last quarter. Since the cash reserves that were depleted in 1995 have not been replenished, unliquidated obligations at year end are not expected to be fully covered by cash. Figure 1 below shows actual cash balances as of 31 August 1996 and projections through year-end.

3. The importance attached by Member States to the payment of assessed contributions is reflected in Industrial Development Board decision IDB.15/Dec.4. In paragraph (d) of that decision, the Board decided to continue the work of the intersessional open-ended discussion group to study applicable measures, including incentives, to expedite the timely payment of assessed contributions. The report of the discussion group is contained in IDB.16/9-PBC.12/9.

4. Annex I to the present document shows the status of assessed contributions to the regular budget as of 20 September 1996. As of that date, unpaid contributions for the period 1986 to 1995 amounted to $12,387,309 and AS 597,768,516 (equivalent to $57,477,734 at an exchange rate of US$ 1 = AS 10.40) for a total of $69,865,043. Unpaid assessed contributions for the current year amounted to $5,190,860 and AS 491,057,799 (equivalent to $47,217,114) for a total equivalent of $52,407,974. Total outstanding contributions, therefore, amounted to $122,273,017 which is 129 per cent of the 1996 assessment. Figures 2 and 3 show the collection status of arrears of assessed contributions 1986 to 1995 and current year assessments, respectively.

5. As of 20 September 1996, the collection rate amounted to 85.7 per cent of the 1996 assessment, 76.0 per cent of which related to current year collections and 9.7 per cent to prior year collections. As of 20 September 1996, only 51 Member States had made full payments of 1996 assessed contributions, as shown in table 1. In addition, also as of 20 September, 29 Member States had made payments of prior year contributions compared to 25 Member States as of that date in 1995.

Table 1
Payment of current year assessments

(As of 20 September 1996)

	1995	1996
Number of Member States	169	169
No payment	108	99
Partial payment	9	19
Full payment	52	51

6. The above information underlines the scope of the problem in coping with the uncertainties of payments coupled with that of a depleted cash base. Member States must meet their financial obligations without delay so that the Organization can deliver services in accordance with its mandate. In this regard, 57 Member States currently have had their voting rights suspended in the Organization since contributions due from these Members are in excess of the amounts prescribed in Article 5.2 of the Constitution.

7. Annex II to the present document shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 20 September 1996 amounted to $60,628. Of the $6,750,000 level of the Fund, $689,372 is represented by cash. The Fund is not expected to be replenished to its level during 1996.

8. Annex III to the present document shows the general fund cash flow analysis for 1996 as of 31 August 1996. The cash flow analysis indicates a projected cash balance of $2.8 million by year end. This assumes that, based on payment information provided by Member States and past experience, Member States will come forward with payments of assessed contributions of some $15.7 million during the last quarter of 1996. However this payment information from Member States has not been fully confirmed. This has led to a situation where, owing to the uncertainty of financial forecasts, budgetary decisions can only be made on a short-term basis. Thus cash availability continues to be a crucial managerial issue. As long as contributions are not received in full and on time, there will be a negative impact on programme implementation and other expenditures, *inter alia*, payment of staff salaries.

Figure 1

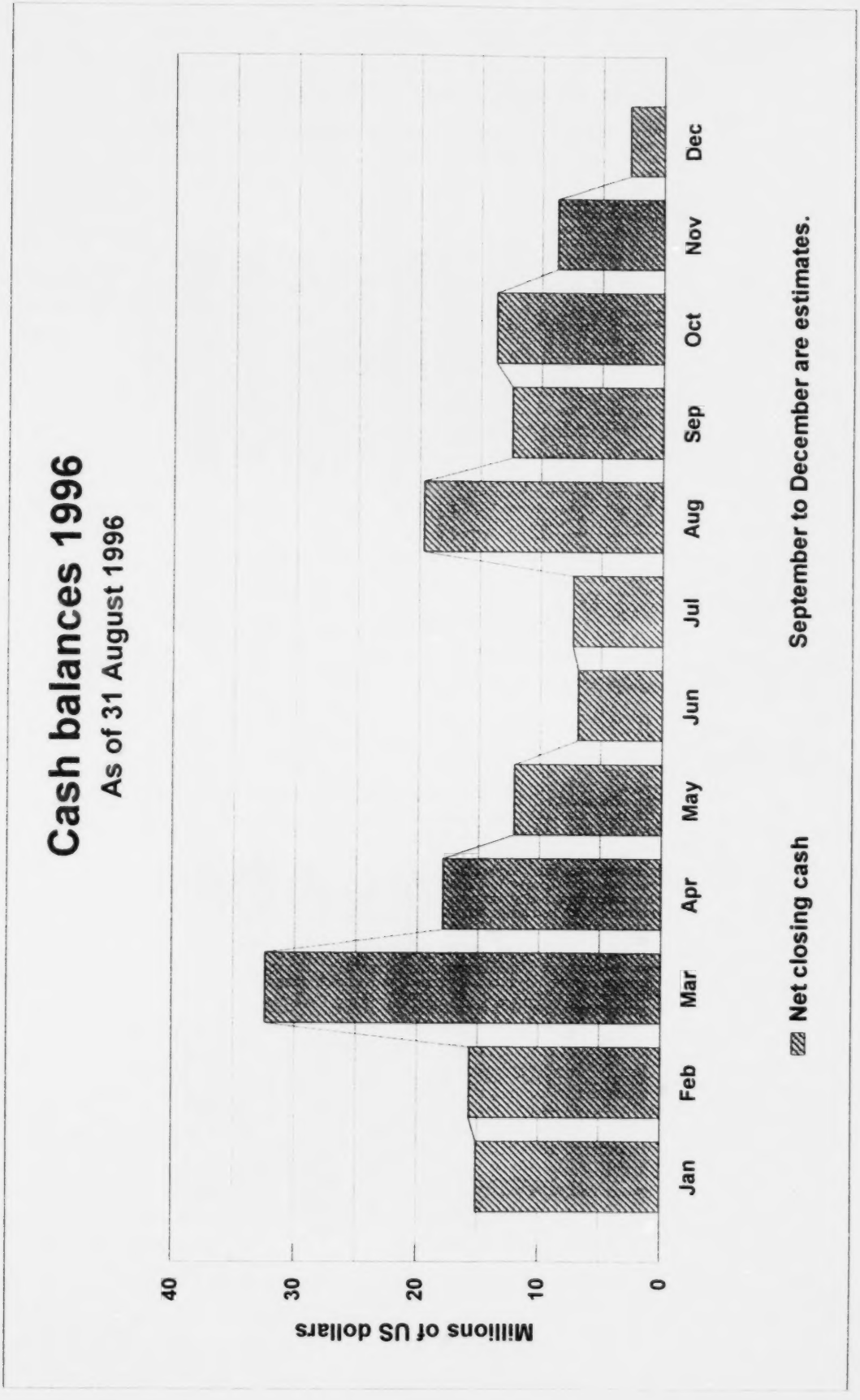

Cash balances 1996
As of 31 August 1996
Millions of US dollars
40
30
20
10
0
Jan
Feb
Mar
Apr
May
Jun
Jul
Aug
Sep
Oct
Nov
Dec
Net closing cash
September to December are estimates.

Figure 2

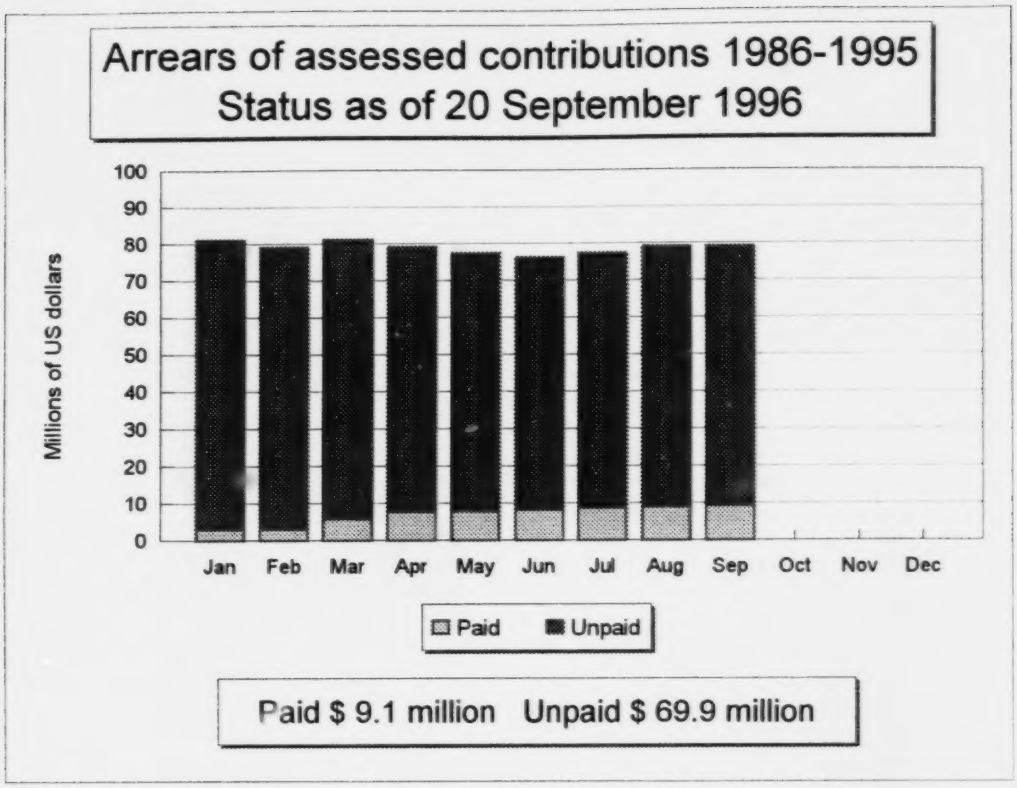
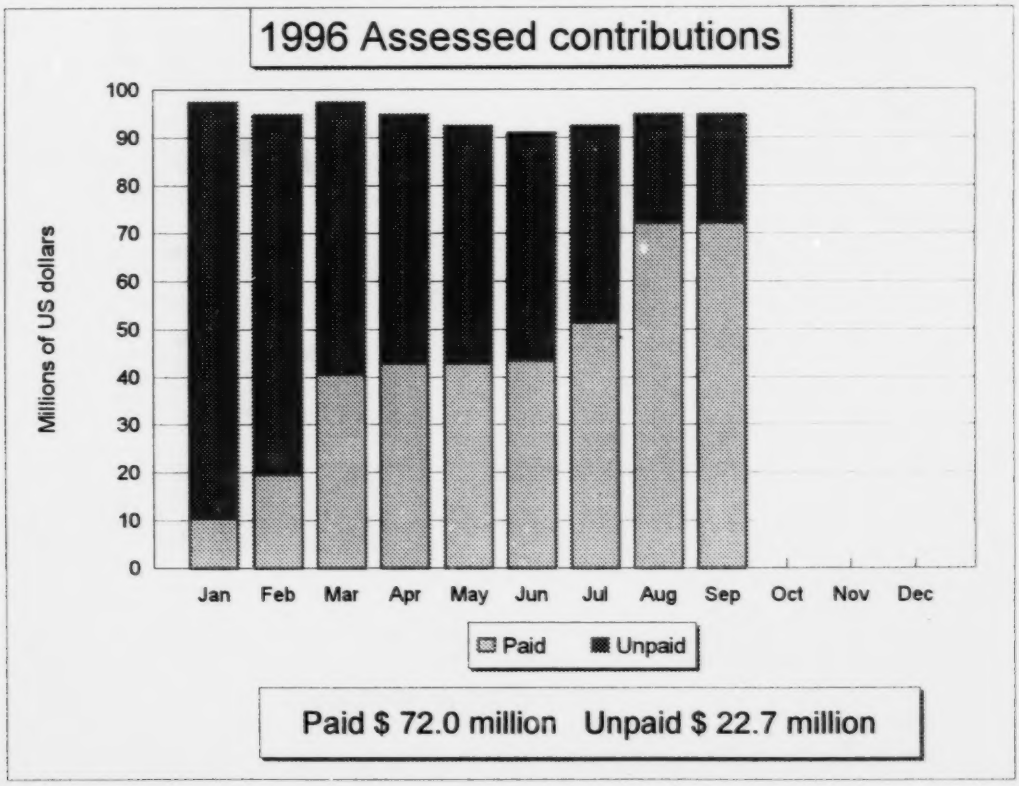


Figure 3



9. Projections of budgeted disbursements and cost reimbursements are based on contingency plan levels adjusted for savings related to a slow-down in expenditure levels mainly due to measures taken to remain within cash availability throughout the year. The financial implementation of the regular budget during 1996 is discussed in chapter III of the present document.

B. Operational budget

10. An improvement in the financial situation during 1995 resulted in a surplus of income over expenditure of $846,300 and restoration of the reserve balance at 31 December 1995 to $3,541,800.

11. During 1996, however, a temporary decline in the monthly level of technical cooperation delivery led to the utilization of part of the reserves to finance the excess of operational budget expenditure over income. In order to minimize the resulting deficit in the operational budget, budgetary allocations authorizing expenditures have been held below the estimates assumed in the programme and budgets for 1996-1997. However, hold-backs of budgetary allocations have not been sufficient to avoid a deficit of income over expenditure in the amount of $1,327,000 for the period 1 January to 31 August 1996. Until the operational budget income and expenditures are stabilized and partial restoration of the reserve is achieved, no new resource allocations will be authorized.

12. Although delivery is strong in some programmes, total UNIDO delivery may not reach the level achieved in 1995. However, in the light of an upward trend in the value of project approvals, the rate of implementation of technical cooperation is expected to increase over the next six months with a consequent improvement in support cost income to the operational budget.

13. The improved prospects for technical cooperation implementation and support cost income foreseen for 1997, combined with a firm control over expenditure, should result in an improvement to the financial situation of the operational budget during 1997.

14. The operational budget status report showing actual and projected income and expenditure for 1996, together with the estimated reserve balance at year end, is summarized in table 2.

II. SEPARATION INDEMNITY RESERVE

15. The separation indemnity reserve of $17 million was established on 31 December 1995 to fund and account for the costs of the staff reduction exercise, which was implemented as a result of reductions in the number of established posts approved for the biennium 1996-1997 in the programme and budgets and contingency plan. Information on the separation of personnel is reported in document IDB.16/17 covering personnel matters.

16. During the period December 1995 to 31 August 1996, the reserve was used to finance the direct costs of staff separations and the costs of counselling and support measures. The utilization of the reserve to date and the unspent balance as at 31 August 1996 are shown in table 3 below.

17. All obligations in respect of the staff reduction exercise have been accounted for, although there may be some further call on the reserve in respect of the language training service for which alternative arrangements are being studied for 1997. Nevertheless, the final cost of the staff reduction exercise is expected to be fully covered within the resources available in the separation indemnity reserve. Member States will be kept informed of the status of the reserve.

III. REGULAR BUDGET PERFORMANCE REPORT

18. Financial implementation of the regular budget during the period January to August 1996 was influenced by the staff reduction exercise, organizational restructuring and a conservative utilization of resources having regard to the low levels of cash availability and projections of cash income from the payment of assessed contributions.

19. The financial indicators for the regular budget and contingency plan are shown in figure 4 and table 4. A more detailed presentation of the financial implementation by major programme and major object of expenditure is shown in annex IV.

Table 2
Operational budget status report, 1996

(In thousands of US dollars)

Opening balance of reserves - 1 January 1996			3,541.8
Income			
Actual - January to August 1996	7,940.5		
Projected - September to December 1996	3,742.5		
		11,683.0	
Expenditure			
Actual - January to August 1996	9,267.5		
Projected - September to December 1996	4,341.3		
		13,608.8	
Estimated surplus/(deficit)			(1,925.8)
Estimated closing balance of reserve - 31 December 1996			1,616.0

Table 3
Separation indemnity reserve

(In thousands of US dollars)

Approved level of the reserve				
(i) Obligations against 1994-1995 budget appropriations				7,454.0
(ii) Underutilized balance of appropriations for 1992-1993				9,546.0
				17,000.0
Utilization (to 31 August 1996)				
	Disbursements	Obligations	Total	
(i) Termination costs	12,421.6	2,473.2	14,894.8	
(ii) Support measures	19.9	-	19.9	
				14,914.7
Balance of the reserve at 31 August 1996				2,085.3

Figure 4

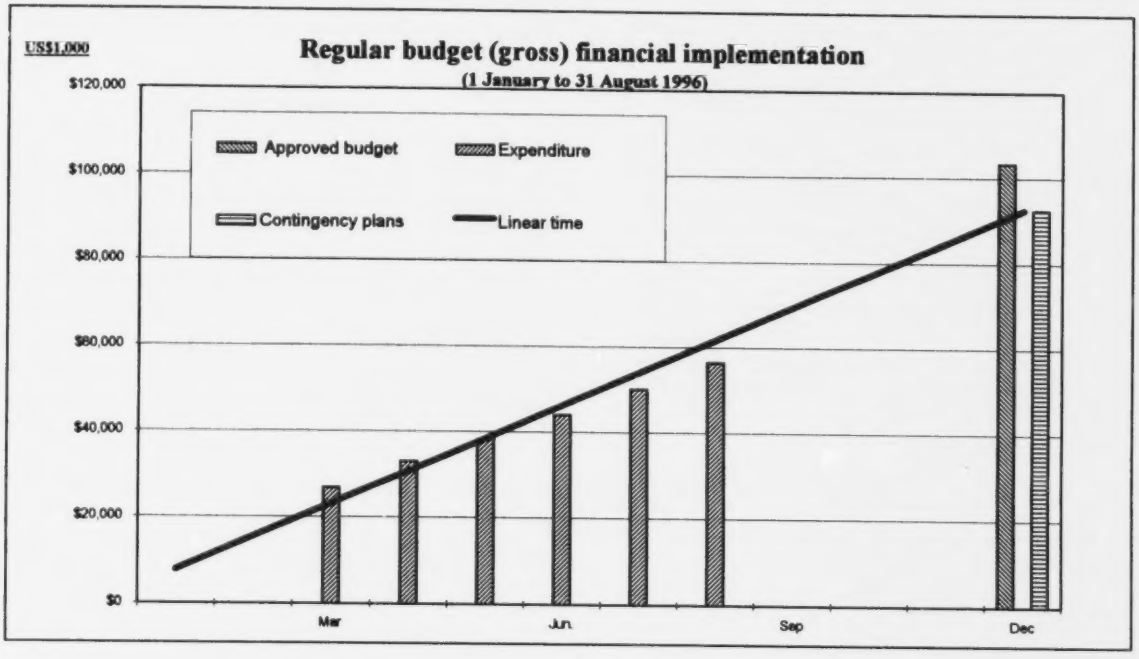


Table 4

Regular budget financial implementation

1 January to 31 August 1996

(In thousands of US$ at US$1 = AS 12.90)

Gross	Approved budget	Contingency plans
1996-1997	210,246.6	187,103.2
1996	103,397.7	92,388.2
Expenditure to date	56,407.2	56,407.2

20. Financial implementation should be considered having reference to the following factors:

(a) The programme and budgets for 1996-1997 are being implemented within the cash resource availability and in accordance with the contingency plan;

(b) The number of staff on board, which was higher than foreseen in the contingency plan during the first half of 1996, is now at or below contingency plan levels, net of vacancy factor. The regular budget staffing as at 31 August 1996 was:

	Professional	General Service
Contingency plan		
Approved posts	278	408
Vacancy factor	7.0 %	5.0 %
Actual		
Staff on board	255	391
Vacancy factor	8.3 %	4.2 %

(c) Hold-backs of budgetary allocations have been maintained for general temporary assistance and overtime, operating expenses, travel, consultants and *ad hoc* expert group meetings. Release of the hold-backs is dependent on an improvement in the level of cash resources available in the regular budget;

(d) The rate of implementation is slightly below the expected rate for the period ended 31 August 1996, due to the hold-backs described in (c) above and to lower implementation of budgetary allocations for conference service costs, travel and the Regular Programme of Technical Cooperation. Expenditures for these items are expected to increase during the final quarter of 1996.

21. Income to the regular budget comprising cost reimbursement income for services provided by UNIDO to other organizations within the Vienna International Centre and miscellaneous income is estimated in the contingency plan for 1996 at $14.2 million. The income to date of $5.6 million is behind budget due to: (a) a slippage of one month in the billing of services; (b) delays in the finalization with the International Atomic Energy Agency and the United Nations Office at Vienna of a new cost-sharing methodology recommended by an outside consultant; and (c) reduced income due to hold-backs in cost-shared expenditures.

IV. PROMISSORY NOTES

22. In its decision IDB.15/Dec.4(c), the Board requested the Director-General to inform and consult with Member States before taking a decision on promissory notes. Along these lines, Member States are informed that UNIDO plans to review its existing agreement with the Multilateral Fund for the Implementation of the Montreal Protocol in order to allow UNIDO to consider—in addition to cash resources transferred to UNIDO by the Executive Committee through the Treasurer of the Fund (UNEP)—resources allocated to UNIDO by the Executive Committee, held by the Treasurer on behalf of the Executive Committee either in cash or in promissory notes. With a view to achieving a common position together with the other executing agencies of the Montreal Protocol on accepting the notes, amendments to the UNIDO agreement will be, to the extent possible, consistent with those being proposed by the United Nations Development Programme.

V. ACTION REQUIRED OF THE COMMITTEE

23. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (IDB.16/7-PBC.12/7) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates and information on the regular and operational budget;

"(b) Takes note of the information contained in document IDB.16/7-PBC.12/7 on the separation indemnity reserve and on promissory notes;

"(c) Urges those Member States that have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1994-1995 and for 1996, to do so without delay."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 20 September 1996)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
AFGHANISTAN	0.0100	13,862	222,852	938	88,750	225	0	13,637	222,852	938	88,750	29,962	44,537	90-01-02
ALBANIA	0.0100	22,523	222,852	938	88,750	225	0	22,298	222,852	938	88,750	29,962	53,198	92-01-21
ALGERIA	0.2224	10,445	988,109	20,865	1,973,808	28	2,605	10,417	985,504	20,865	1,973,808	284,549	315,831	95-11-16
ANGOLA	0.0100	1,845	174,492	938	88,750	22	2,035	1,823	172,457	938	88,750	25,116	27,877	95-06-20
ARGENTINA	0.6671	688,346	13,371,090	62,585	5,920,537	108,971	0	579,375	13,371,090	62,585	5,920,537	1,854,964	2,496,924	96-09-11
ARMENIA	0.0764	295,180	3,119,920	7,168	678,053	0	0	295,180	3,119,920	7,168	678,053	365,189	667,537	
AUSTRALIA	2.0570	0	0	192,980	18,255,950	192,980	18,255,950	0	0	0	0	0	0	96-07-03
AUSTRIA	1.2022	0	0	112,786	10,669,569	112,786	10,669,569	0	0	0	0	0	0	96-04-24
AZERBAIJAN	0.1633	276,043	5,125,584	15,320	1,449,293	0	0	276,043	5,125,584	15,320	1,449,293	632,199	923,562	
BAHAMAS	0.0278	0	0	2,608	246,726	2,608	246,726	0	0	0	0	0	0	96-06-26
BAHRAIN	0.0278	0	0	2,608	246,726	2,608	246,726	0	0	0	0	0	0	96-06-28
BANGLADESH	0.0100	0	0	938	88,750	880	83,278	0	0	58	5,472	526	584	96-06-18
BARBADOS	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-09-27
BELARUS	0.4065	396,848	11,142,574	38,136	3,607,702	17,561	0	379,287	11,142,574	38,136	3,607,702	1,418,296	1,835,719	95-09-27
BELGIUM	1.4003	0	0	131,371	12,427,713	131,371	12,427,713	0	0	0	0	0	0	96-03-28
BELIZE	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-03-07
BENIN	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-09-22
BHUTAN	0.0100	2,006	189,719	938	88,750	960	90,785	1,046	98,934	938	88,750	18,047	20,031	96-02-29
BOLIVIA	0.0100	24,794	222,852	938	88,750	225	0	24,569	222,852	938	88,750	29,962	55,469	91-05-28
BOSNIA AND HERZEGOVINA	0.0174	90,100	891,406	1,632	154,426	0	0	90,100	891,406	1,632	154,426	100,561	192,293	
BOTSWANA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-04-04
BRAZIL	2.2516	317,062	29,994,064	211,237	19,983,032	0	0	317,062	29,994,064	211,237	19,983,032	4,805,489	5,333,788	95-11-30
BULGARIA	0.1147	0	0	10,761	1,017,967	10,761	1,017,967	0	0	0	0	0	0	96-05-08
BURKINA FASO	0.0100	61,831	222,852	938	88,750	18,218	0	43,613	222,852	938	88,750	29,962	74,513	96-07-30
BURUNDI	0.0100	7,049	222,852	938	88,750	225	0	6,824	222,852	938	88,750	29,962	37,724	94-11-17
CAMBODIA	0.0100	1,178	111,426	938	88,750	143	13,486	1,035	97,940	938	88,750	17,951	19,924	96-05-29

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1996 — Dollars	Collections and Credits in 1996 — Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE: 10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
CAMEROON	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	94-05-24
CAPE VERDE	0.0100	31,247	222,852	938	88,750	225	0	31,022	222,852	938	88,750	29,962	61,922	93-06-09
CENTRAL AFRICAN REPUBLIC	0.0100	47,222	222,852	938	88,750	225	0	46,997	222,852	938	88,750	29,962	77,897	89-02-02
CHAD	0.0100	31,278	222,852	938	88,750	0	0	31,278	222,852	938	88,750	29,962	62,178	
CHILE	0.1112	9,275	877,361	10,432	986,904	0	0	9,275	877,361	10,432	986,904	179,257	198,964	95-12-15
CHINA	1.0216	0	0	95,843	9,066,737	377	35,651	0	0	95,466	9,031,086	868,374	963,840	95-03-03
COLOMBIA	0.1390	173	16,410	13,040	1,233,630	13,213	1,250,040	0	0	0	0	0	0	96-07-23
COMOROS	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	29,962	97,870	
CONGO	0.0100	41,890	222,852	938	88,750	225	0	41,665	222,852	938	88,750	29,962	72,565	91-04-29
COSTA RICA	0.0100	39,615	222,852	938	88,750	9,860	0	29,755	222,852	938	88,750	29,962	60,655	96-09-02
COTE D'IVOIRE	0.0100	3,877	366,710	938	88,750	108	10,174	3,769	356,536	938	88,750	42,816	47,523	95-05-26
CROATIA	0.1251	32,980	3,119,920	11,736	1,110,267	6,905	653,209	26,075	2,466,711	11,736	1,110,267	343,940	381,751	96-09-12
CUBA	0.0730	101,514	2,228,514	6,849	647,878	88,810	1,026,768	12,704	1,201,746	6,849	647,878	177,848	197,401	96-03-19
CYPRUS	0.0417	0	0	3,912	370,089	3,912	370,089	0	0	0	0	0	0	96-01-29
CZECH REPUBLIC	0.3614	0	0	33,905	3,207,438	33,905	3,207,438	0	0	0	0	0	0	96-03-05
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0695	133,924	1,114,258	6,520	616,815	0	0	133,924	1,114,258	6,520	616,815	166,449	306,893	93-07-28
DENMARK	0.9972	0	0	93,554	8,850,186	93,554	8,850,186	0	0	0	0	0	0	96-01-12
DJIBOUTI	0.0100	31,268	222,852	938	88,750	225	0	31,043	222,852	938	88,750	29,962	61,943	94-03-18
DOMINICA	0.0100	20,503	222,852	938	88,750	225	0	20,278	222,852	938	88,750	29,962	51,178	93-11-29
DOMINICAN REPUBLIC	0.0100	178,382	445,702	938	88,750	0	0	178,382	445,702	938	88,750	51,390	230,710	
ECUADOR	0.0278	40,837	668,554	2,608	246,726	823	0	40,014	668,554	2,608	246,726	88,008	130,630	95-11-30
EGYPT	0.0973	0	0	9,128	863,541	9,128	863,541	0	0	0	0	0	0	96-06-29
EL SALVADOR	0.0100	55,390	222,852	938	88,750	0	0	55,390	222,852	938	88,750	29,962	86,290	
EQUATORIAL GUINEA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	29,962	97,870	
ERITREA	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-12-15
ETHIOPIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-01-23

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
FIJI	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-02-09
FINLAND	0.8582	0	0	80,513	7,616,556	80,513	7,616,556	0	0	0	0	0	0	96-03-01
FRANCE	8.9056	0	0	835,490	79,037,524	835,490	79,037,524	0	0	0	0	0	0	96-03-19
GABON	0.0100	33,350	445,702	938	88,750	31,107	233,534	2,243	212,168	938	88,750	28,935	32,116	96-07-05
GAMBIA	0.0100	66,970	222,852	938	88,750	9,533	0	57,437	222,852	938	88,750	29,962	88,337	96-06-21
GEORGIA	0.1633	475,380	4,902,732	15,320	1,449,293	0	0	475,380	4,902,732	15,320	1,449,293	610,771	1,101,471	
GERMANY	12.5680	0	0	1,179,083	111,541,457	1,179,083	111,541,457	0	0	0	0	0	0	96-07-01
GHANA	0.0100	379	35,804	938	88,750	22	2,035	357	33,769	938	88,750	11,781	13,076	95-11-10
GREECE	0.5282	19,293	1,825,085	49,554	4,687,794	0	0	19,293	1,825,085	49,554	4,687,794	626,238	695,085	95-09-05
GRENADA	0.0100	42,608	222,852	938	88,750	225	0	42,383	222,852	938	88,750	29,962	73,283	94-02-28
GUATEMALA	0.0278	86,743	445,702	2,608	246,726	0	0	86,743	445,702	2,608	246,726	66,580	155,931	93-08-06
GUINEA	0.0100	21,510	222,852	938	88,750	19,403	23,553	2,107	199,299	938	88,750	27,697	30,742	96-03-04
GUINEA-BISSAU	0.0100	51,947	222,852	938	88,750	225	0	51,722	222,852	938	88,750	29,962	82,622	89-11-21
GUYANA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-07-25
HAITI	0.0100	62,214	222,852	938	88,750	225	0	61,989	222,852	938	88,750	29,962	92,889	89-03-28
HONDURAS	0.0100	30,155	222,852	938	88,750	1,508	0	28,647	222,852	938	88,750	29,962	59,547	96-06-26
HUNGARY	0.1946	0	0	18,257	1,727,082	18,257	1,727,082	0	0	0	0	0	0	96-06-04
INDIA	0.4309	3,553	336,136	40,425	3,824,253	37,932	3,588,444	0	0	6,046	571,945	54,995	61,041	96-06-10
INDONESIA	0.1946	0	0	18,257	1,727,082	18,257	1,727,082	0	0	0	0	0	0	96-05-07
IRAN (ISLAMIC REPUBLIC OF)	0.6498	106,948	10,117,252	60,962	5,766,999	27,591	2,610,121	79,357	7,507,131	60,962	5,766,999	1,276,359	1,416,678	96-08-13
IRAQ	0.1946	400,334	3,119,920	18,257	1,727,082	0	0	400,334	3,119,920	18,257	1,727,082	466,058	884,649	90-06-21
IRELAND	0.2919	0	0	27,385	2,590,623	27,385	2,590,623	0	0	0	0	0	0	96-03-07
ISRAEL	0.3718	0	0	34,881	3,299,739	0	0	0	0	34,881	3,299,739	317,283	352,164	95-12-01
ITALY	7.2239	0	0	677,719	64,112,375	283,363	26,806,213	0	0	394,356	37,306,162	3,587,131	3,981,487	96-08-19
JAMAICA	0.0100	33	3,140	938	88,750	119	11,321	0	0	852	80,569	7,747	8,599	96-06-17
JAPAN	21.4528	0	0	2,012,621	190,394,379	2,012,621	190,394,379	0	0	0	0	0	0	96-08-09
JORDAN	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-06-03

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE.10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
KENYA	0.0100	9,968	222,852	938	88,750	9,830	209,837	138	13,015	938	88,750	9,785	10,861	96-04-22
KUWAIT	0.2641	30,624	2,897,089	24,777	2,343,897	55,401	5,240,966	0	0	0	0	0	0	96-07-04
KYRGYZSTAN	0.0452	74,642	1,337,108	4,240	401,152	0	0	74,642	1,337,108	4,240	401,152	167,140	246,022	
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-02-13
LEBANON	0.0100	1,178	111,426	938	88,750	22	2,035	1,156	109,391	938	88,750	19,052	21,146	94-03-08
LESOTHO	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-09-09
LIBERIA	0.0100	40,030	222,852	938	88,750	225	0	39,805	222,852	938	88,750	29,962	70,705	90-11-19
LIBYAN ARAB JAMAHIRIYA	0.2814	53,942	5,103,003	26,400	2,497,435	335	31,708	53,607	5,071,295	26,400	2,497,435	727,762	807,769	95-12-01
LITHUANIA	0.1181	37,692	3,565,624	11,080	1,048,142	2,562	242,333	35,130	3,323,291	11,080	1,048,142	420,330	466,540	96-06-17
LUXEMBOURG	0.0973	0	0	9,128	863,541	9,128	863,541	0	0	0	0	0	0	96-03-15
MADAGASCAR	0.0100	16,838	222,852	938	88,750	225	0	16,613	222,852	938	88,750	29,962	47,513	94-10-10
MALAWI	0.0100	2,063	195,116	938	88,750	22	2,035	2,041	193,081	938	88,750	27,099	30,078	94-11-28
MALAYSIA	0.1946	0	0	18,257	1,727,082	18,257	1,727,082	0	0	0	0	0	0	96-04-29
MALDIVES	0.0100	0	0	938	88,750	22	2,035	0	0	916	86,715	8,338	9,254	95-12-28
MALI	0.0100	12,348	222,852	938	88,750	225	0	12,123	222,852	938	88,750	29,962	43,023	95-12-08
MALTA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-01-24
MAURITANIA	0.0100	49,451	222,852	938	88,750	225	0	49,226	222,852	938	88,750	29,962	80,126	91-11-20
MAURITIUS	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-07-24
MEXICO	1.0945	179	16,919	102,682	9,713,727	102,861	9,730,646	0	0	0	0	0	0	96-08-16
MONGOLIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-02-19
MOROCCO	0.0417	0	0	3,912	370,089	0	0	0	0	3,912	370,089	35,585	39,497	95-05-16
MOZAMBIQUE	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-06-21
MYANMAR	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-15
NAMIBIA	0.0100	0	0	938	88,750	192	18,136	0	0	746	70,614	6,790	7,536	96-07-08
NEPAL	0.0100	2,125	200,968	938	88,750	227	21,427	1,898	179,541	938	88,750	25,798	28,634	96-03-26
NETHERLANDS	2.2064	0	0	206,996	19,581,880	206,996	19,581,880	0	0	0	0	0	0	96-02-09

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Collections and Credits in 1996 — Dollars	Collections and Credits in 1996 — Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(Rof. 10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
NEW ZEALAND	0.3336	0	0	31,297	2,960,712	31,297	2,960,712	0	0	0	0	0	0	96-03-01
NICARAGUA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	29,962	97,870	
NIGER	0.0100	31,278	222,852	938	88,750	225	0	31,053	222,852	938	88,750	29,962	61,953	93-12-14
NIGERIA	0.1598	251,152	4,679,882	14,992	1,418,231	207,533	553,539	43,619	4,126,343	14,992	1,418,231	533,131	591,742	96-05-03
NORWAY	0.7783	0	0	73,017	6,907,441	73,017	6,907,441	0	0	0	0	0	0	96-05-08
OMAN	0.0556	0	0	5,216	493,452	5,216	493,452	0	0	0	0	0	0	96-07-05
PAKISTAN	0.0834	2,885	272,947	7,824	740,178	797	75,406	2,088	197,541	7,824	740,178	90,165	100,077	96-03-25
PANAMA	0.0100	4,094	387,276	938	88,750	108	10,175	3,986	377,101	938	88,750	44,794	49,718	95-12-12
PAPUA NEW GUINEA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-04-01
PARAGUAY	0.0100	4,270	403,860	938	88,750	2,464	233,022	1,806	170,838	938	88,750	24,961	27,705	96-02-07
PERU	0.0834	133,144	1,337,108	7,824	740,178	57,907	0	75,237	1,337,108	7,824	740,178	199,739	282,800	96-01-23
PHILIPPINES	0.0834	0	0	7,824	740,178	7,739	732,100	0	0	85	8,078	777	862	96-07-09
POLAND	0.4691	0	0	44,009	4,163,280	44,009	4,163,280	0	0	0	0	0	0	96-06-26
PORTUGAL	0.3822	0	0	35,857	3,392,039	31,622	2,991,429	0	0	4,235	400,610	38,520	42,755	96-08-06
QATAR	0.0556	5,328	504,064	5,216	493,452	71	6,756	5,257	497,308	5,216	493,452	95,265	105,738	95-11-16
REPUBLIC OF KOREA	1.1362	0	0	106,594	10,083,816	106,594	10,083,816	0	0	0	0	0	0	96-07-18
REPUBLIC OF MOLDOVA	0.1181	188,961	3,565,624	11,080	1,048,142	0	0	188,961	3,565,624	11,080	1,048,142	443,631	643,672	
ROMANIA	0.2095	41,685	3,943,463	19,561	1,850,445	20,484	1,937,800	21,201	2,005,663	19,561	1,850,445	370,779	411,541	96-07-29
RUSSIAN FEDERATION	6.1850	1,011,292	95,668,392	580,254	54,892,100	411,688	38,945,723	599,604	56,722,669	580,254	54,892,100	10,732,190	11,912,048	96-04-29
RWANDA	0.0100	11,141	222,852	938	88,750	225	0	10,916	222,852	938	88,750	29,962	41,816	93-06-08
SAINT KITTS AND NEVIS	0.0100	2,131	201,545	938	88,750	22	2,035	2,109	199,510	938	88,750	27,718	30,765	95-12-28
SAINT LUCIA	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-21
SAINT VINCENT AND THE GRENADINES	0.0100	46,750	222,852	938	88,750	225	0	46,525	222,852	938	88,750	29,962	77,425	90-04-11
SAO TOME AND PRINCIPE	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	29,962	97,870	
SAUDI ARABIA	1.0007	135,912	12,857,243	93,882	8,881,249	2,233	211,204	133,679	12,646,039	93,882	8,881,249	2,069,931	2,297,492	95-08-25

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
SENEGAL	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	93-02-02
SEYCHELLES	0.0100	41,650	222,852	938	88,750	225	0	41,425	222,852	938	88,750	29,962	72,325	92-09-15
SIERRA LEONE	0.0100	57,645	222,852	938	88,750	25,225	0	32,420	222,852	938	88,750	29,962	63,320	96-05-21
SLOVAKIA	0.1146	0	0	10,751	1,017,079	10,751	1,017,079	0	0	0	0	0	0	96-02-05
SLOVENIA	0.0973	0	0	9,128	863,541	9,128	863,541	0	0	0	0	0	0	96-03-11
SOMALIA	0.0100	66,970	222,852	938	88,750	0	0	66,970	222,852	938	88,750	29,962	97,870	
SPAIN	3.2836	0	0	308,055	29,142,069	308,055	29,142,069	0	0	0	0	0	0	96-04-03
SRI LANKA	0.0100	1,178	111,426	938	88,750	22	2,035	1,156	109,391	938	88,750	19,052	21,146	94-06-24
SUDAN	0.0100	5,507	222,852	938	88,750	225	0	5,282	222,852	938	88,750	29,962	36,182	95-07-06
SURINAME	0.0100	27,862	222,852	938	88,750	27,930	229,283	0	0	870	82,319	7,915	8,785	96-07-31
SWAZILAND	0.0100	0	0	938	88,750	938	88,750	0	0	0	0	0	0	96-03-18
SWEDEN	1.7061	0	0	160,060	15,141,699	160,060	15,141,699	0	0	0	0	0	0	96-01-16
SWITZERLAND	1.6817	0	0	157,771	14,925,149	157,771	14,925,149	0	0	0	0	0	0	96-02-26
SYRIAN ARAB REPUBLIC	0.0695	90,010	891,406	6,520	616,815	0	0	90,010	891,406	6,520	616,815	145,021	241,551	91-06-26
TAJIKISTAN	0.0278	62,201	1,114,258	2,608	246,726	0	0	62,201	1,114,258	2,608	246,726	130,864	196,673	
THAILAND	0.1807	0	0	16,953	1,603,719	16,953	1,603,719	0	0	0	0	0	0	96-03-26
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0100	24,871	445,702	938	88,750	20,629	44,508	4,242	401,196	938	88,750	47,111	52,291	96-02-15
TOGO	0.0100	12,489	222,852	938	88,750	225	0	12,264	222,852	938	88,750	29,962	43,164	93-12-23
TONGA	0.0100	1,773	167,674	938	88,750	2,474	233,940	0	0	237	22,484	2,162	2,399	96-07-25
TRINIDAD AND TOBAGO	0.0452	103,677	1,114,258	4,240	401,152	102,132	968,079	1,545	146,179	4,240	401,152	52,628	58,413	96-01-16
TUNISIA	0.0417	3,534	334,277	3,912	370,089	3,523	333,227	11	1,050	3,912	370,089	35,686	39,609	96-01-23
TURKEY	0.5212	0	0	48,897	4,625,669	4,843	458,160	0	0	44,054	4,167,509	400,722	444,776	96-04-01
TURKMENISTAN	0.0452	4,711	445,703	4,240	401,152	0	0	4,711	445,703	4,240	401,152	81,428	90,379	
UGANDA	0.0100	2,479	222,852	938	88,750	133	922	2,346	221,930	938	88,750	29,873	33,157	95-01-14
UKRAINE	1.5844	416,584	39,408,823	148,642	14,061,608	6,640	628,131	409,944	38,780,692	148,642	14,061,608	5,080,991	5,639,577	95-12-04

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE: 10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED ARAB EMIRATES	0.2641		199,601	4,902,732	24,777	2,343,897	171,424	2,237,203	28,177	2,665,529	24,777	2,343,897	481,676	534,630	96-06-19
UNITED KINGDOM	7.3872		0	0	693,039	65,561,668	693,039	65,561,668	0	0	0	0	0	0	96-03-28
UNITED REPUBLIC OF TANZANIA	0.0100		15,071	222,852	938	88,750	225	0	14,846	222,852	938	88,750	29,962	45,746	94-12-30
URUGUAY	0.0556		8,522	806,273	5,216	493,452	0	0	8,522	806,273	5,216	493,452	124,973	138,711	95-10-17
UZBEKISTAN	0.1911		60,557	5,728,804	17,928	1,696,019	16,724	1,582,163	43,833	4,146,641	17,928	1,696,019	561,794	623,555	96-08-03
VANUATU	0.0100		17,716	222,852	938	88,750	225	0	17,491	222,852	938	88,750	29,962	48,391	94-12-22
VENEZUELA	0.4691		957,870	11,365,426	44,009	4,163,280	14,236	0	943,634	11,365,426	44,009	4,163,280	1,493,145	2,480,788	95-06-30
VIET NAM	0.0100		1,249	118,165	938	88,750	1,268	119,990	0	0	919	86,926	8,358	9,277	96-03-25
YEMEN	0.0100		64,584	222,852	938	88,750	225	0	64,359	222,852	938	88,750	29,962	95,259	95-11-03
YUGOSLAVIA	0.1424		1,093,224	3,342,772	13,359	1,263,805	3,888	0	1,089,336	3,342,772	13,359	1,263,805	442,940	1,545,635	91-11-12
ZAIRE	0.0100		41,054	222,852	938	88,750	225	0	40,829	222,852	938	88,750	29,962	71,729	89-12-06
ZAMBIA	0.0100		5,747	222,852	938	88,750	3,652	24,714	2,095	198,138	938	88,750	27,586	30,619	96-07-15
ZIMBABWE	0.0100		1,507	142,555	938	88,750	1,383	130,842	124	11,713	938	88,750	9,660	10,722	96-03-25
Sub-Total 1 (168 States)	100.000	86-	52,091	0	0	0	6,356	0	45,735	0	0	0	0	45,735	
		87-	67,651	0	0	0	12,098	0	55,553	0	0	0	0	55,553	
		88-	105,816	0	0	0	15,810	0	90,006	0	0	0	0	90,006	
		89-	149,925	0	0	0	13,352	0	136,573	0	0	0	0	136,573	
		90-	571,680	0	0	0	11,723	0	559,957	0	0	0	0	559,957	
		91-	832,521	0	0	0	17,604	0	814,917	0	0	0	0	814,917	
		92-	1,585,589	0	0	0	143,463	0	1,442,126	0	0	0	0	1,442,126	
		93-	3,600,603	0	0	0	677,069	0	2,923,534	0	0	0	0	2,923,534	
		94-	1,120,554	106,003,652	0	0	305,694	28,918,314	814,860	77,085,338	0	0	7,412,049	8,226,909	
		95-	2,182,300	206,445,161	0	0	295,616	27,965,213	1,886,684	178,479,948	0	0	17,161,528	19,048,212	
		96-	0	0	9,381,608	887,503,603	7,135,398	675,010,178	0	0	2,246,210	212,493,425	20,432,078	22,678,288	
		T-	10,268,730	312,448,813	9,381,608	887,503,603	8,634,183	731,893,705	8,769,945	255,565,286	2,246,210	212,493,425	45,005,655	56,021,810	

Annex I (cont.)

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Collections and Credits in 1996 Dollars	Collections and Credits in 1996 Schillings	Contributions Outstanding as of 20 September 1996 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE:10.40) $ Equiv.	TOTAL $ Equiv.	Date of Last Payment
UNITED STATES OF AMERICA			3,832,469	362,552,181	2,944,650	278,564,374	215,105	20,348,951	3,617,364	342,203,230	2,944,650	278,564,374	59,689,193	66,251,207	94-11-18
Sub-Total 2 (1 State)		94-	887,819	83,987,807	0	0	215,105	20,348,951	672,714	63,638,856	0	0	6,119,121	6,791,835	
		95-	2,944,650	278,564,374	0	0	0	0	2,944,650	278,564,374	0	0	26,785,036	29,729,686	
		96-	0	0	2,944,650	278,564,374	0	0	0	0	2,944,650	278,564,374	26,785,036	29,729,686	
		T-	3,832,469	362,552,181	2,944,650	278,564,374	215,105	20,348,951	3,617,364	342,203,230	2,944,650	278,564,374	59,689,193	66,251,207	
TOTAL (169 States)	100.000	86-	52,091	0	0	0	6,356	0	45,735	0	0	0	0	45,735	
		87-	67,651	0	0	0	12,098	0	55,553	0	0	0	0	55,553	
		88-	105,816	0	0	0	15,810	0	90,006	0	0	0	0	90,006	
		89-	149,925	0	0	0	13,352	0	136,573	0	0	0	0	136,573	
		90-	571,680	0	0	0	11,723	0	559,957	0	0	0	0	559,957	
		91-	832,521	0	0	0	17,604	0	814,917	0	0	0	0	814,917	
		92-	1,585,589	0	0	0	143,463	0	1,442,126	0	0	0	0	1,442,126	
		93-	3,600,603	0	0	0	677,069	0	2,923,534	0	0	0	0	2,923,534	
		94-	2,008,373	189,991,459	0	0	520,799	49,267,265	1,487,574	140,724,194	0	0	13,531,170	15,018,744	
		95-	5,126,950	485,009,535	0	0	296,616	27,965,213	4,831,334	457,044,322	0	0	43,946,564	48,777,898	
		96-	0	0	12,326,258	1,166,067,977	7,135,398	675,010,178	0	0	5,190,860	491,057,799	47,217,114	52,407,974	
		T-	14,101,199	675,000,994	12,326,258	1,166,067,977	8,849,288	752,242,656	12,387,309	597,768,516	5,190,860	491,057,799	104,694,848	122,273,017	

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND AS OF 20 SEPTEMBER 1996

(In US dollars)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
AFGHANISTAN	0.0100	675	900	-225	0
ALBANIA	0.0100	675	900	-225	0
ALGERIA	0.2224	15,012	15,300	-288	0
ANGOLA	0.0100	675	900	-225	0
ARGENTINA	0.6671	45,029	54,000	-8,971	0
ARMENIA	0.0764	5,157	0	0	5,157
AUSTRALIA	2.0570	138,847	142,200	-3,353	0
AUSTRIA	1.2022	81,148	71,100	10,048	0
AZERBAIJAN	0.1633	11,023	0	0	11,023
BAHAMAS	0.0278	1,877	1,800	77	0
BAHRAIN	0.0278	1,877	2,700	-823	0
BANGLADESH	0.0100	675	900	-225	0
BARBADOS	0.0100	675	900	-225	0
BELARUS	0.4065	27,439	45,000	-17,561	0
BELGIUM	1.4003	94,520	99,900	-5,380	0
BELIZE	0.0100	675	900	-225	0
BENIN	0.0100	675	900	-225	0
BHUTAN	0.0100	675	900	-225	0
BOLIVIA	0.0100	675	900	-225	0
BOSNIA AND HERZEGOVINA	0.0174	1,175	0	0	1,175
BOTSWANA	0.0100	675	900	-225	0
BRAZIL	2.2516	151,983	150,300	0	1,683
BULGARIA	0.1147	7,742	12,600	-4,858	0
BURKINA FASO	0.0100	675	621	54	0
BURUNDI	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
CAMBODIA	0.0100	675	0	675	0
CAMEROON	0.0100	675	900	-225	0
CAPE VERDE	0.0100	675	900	-225	0
CENTRAL AFRICAN REPUBLIC	0.0100	675	900	-225	0
CHAD	0.0100	675	0	0	675
CHILE	0.1112	7,506	7,200	0	306
CHINA	1.0216	68,958	72,900	-3,942	0
COLOMBIA	0.1390	9,383	12,600	-3,217	0
COMOROS	0.0100	675	8	0	667
CONGO	0.0100	675	900	-225	0
COSTA RICA	0.0100	675	900	-225	0
COTE D'IVOIRE	0.0100	675	1,800	-1,125	0
CROATIA	0.1251	8,444	12,600	-4,156	0
CUBA	0.0730	4,928	9,000	-4,072	0
CYPRUS	0.0417	2,815	1,800	1,015	0
CZECH REPUBLIC	0.3614	24,395	39,601	-15,206	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.0695	4,691	4,500	0	191
DENMARK	0.9972	67,311	61,200	6,111	0
DJIBOUTI	0.0100	675	900	-225	0
DOMINICA	0.0100	675	900	-225	0
DOMINICAN REPUBLIC	0.0100	675	64	0	611
ECUADOR	0.0278	1,877	2,700	-823	0
EGYPT	0.0973	6,568	6,300	268	0
EL SALVADOR	0.0100	675	3	0	672
EQUATORIAL GUINEA	0.0100	675	8	0	667
ERITREA	0.0100	675	900	-225	0
ETHIOPIA	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
FIJI	0.0100	675	900	-225	0
FINLAND	0.8582	57,928	54,000	3,928	0
FRANCE	8.9056	601,128	566,100	35,028	0
GABON	0.0100	675	1,800	-1,125	0
GAMBIA	0.0100	675	8	667	0
GEORGIA	0.1633	11,023	0	0	11,023
GERMANY	12.5680	848,340	843,300	5,040	0
GHANA	0.0100	675	900	-225	0
GREECE	0.5282	35,653	33,300	0	2,353
GRENADA	0.0100	675	900	-225	0
GUATEMALA	0.0278	1,877	1,800	0	77
GUINEA	0.0100	675	900	-225	0
GUINEA-BISSAU	0.0100	675	900	-225	0
GUYANA	0.0100	675	900	-225	0
HAITI	0.0100	675	900	-225	0
HONDURAS	0.0100	675	900	-225	0
HUNGARY	0.1946	13,136	17,101	-3,965	0
INDIA	0.4309	29,086	34,200	-5,114	0
INDONESIA	0.1946	13,136	15,301	-2,165	0
IRAN (ISLAMIC REPUBLIC OF)	0.6498	43,861	72,900	-29,039	0
IRAQ	0.1946	13,136	11,057	0	2,079
IRELAND	0.2919	19,703	17,100	2,603	0
ISRAEL	0.3718	25,097	21,601	512	2,984
ITALY	7.2239	487,613	405,000	82,613	0
JAMAICA	0.0100	675	900	-225	0
JAPAN	21.4528	1,448,064	1,175,400	272,664	0
JORDAN	0.0100	675	900	-225	0
KENYA	0.0100	675	900	-225	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
KUWAIT	0.2641	17,827	23,400	-5,573	0
KYRGYZSTAN	0.0452	3,051	0	0	3,051
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.0100	675	900	-225	0
LEBANON	0.0100	675	900	-225	0
LESOTHO	0.0100	675	900	-225	0
LIBERIA	0.0100	675	900	-225	0
LIBYAN ARAB JAMAHIRIYA	0.2814	18,995	22,501	-3,506	0
LITHUANIA	0.1181	7,972	14,400	-6,428	0
LUXEMBOURG	0.0973	6,568	5,400	1,168	0
MADAGASCAR	0.0100	675	900	-225	0
MALAWI	0.0100	675	900	-225	0
MALAYSIA	0.1946	13,136	11,701	1,435	0
MALDIVES	0.0100	675	900	-225	0
MALI	0.0100	675	900	-225	0
MALTA	0.0100	675	900	-225	0
MAURITANIA	0.0100	675	900	-225	0
MAURITIUS	0.0100	675	900	-225	0
MEXICO	1.0945	73,879	82,800	-8,921	0
MONGOLIA	0.0100	675	900	-225	0
MOROCCO	0.0417	2,815	2,700	0	115
MOZAMBIQUE	0.0100	675	900	-225	0
MYANMAR	0.0100	675	900	-225	0
NAMIBIA	0.0100	675	900	-225	0
NEPAL	0.0100	675	900	-225	0
NETHERLANDS	2.2064	148,932	141,300	7,632	0
NEW ZEALAND	0.3336	22,518	22,500	18	0
NICARAGUA	0.0100	675	21	0	654

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
NIGER	0.0100	675	900	-225	0
NIGERIA	0.1598	10,787	18,901	-8,114	0
NORWAY	0.7783	52,535	52,200	335	0
OMAN	0.0556	3,753	2,700	1,053	0
PAKISTAN	0.0834	5,629	5,400	229	0
PANAMA	0.0100	675	1,800	-1,125	0
PAPUA NEW GUINEA	0.0100	675	900	-225	0
PARAGUAY	0.0100	675	1,800	-1,125	0
PERU	0.0834	5,629	5,400	229	0
PHILIPPINES	0.0834	5,629	6,300	-671	0
POLAND	0.4691	31,664	44,100	-12,436	0
PORTUGAL	0.3822	25,799	18,901	6,898	0
QATAR	0.0556	3,753	4,500	-747	0
REPUBLIC OF KOREA	1.1362	76,693	64,800	11,893	0
REPUBLIC OF MOLDOVA	0.1181	7,972	0	0	7,972
ROMANIA	0.2085	14,074	16,200	-2,126	0
RUSSIAN FEDERATION	6.1850	417,487	633,600	-216,113	0
RWANDA	0.0100	675	900	-225	0
SAINT KITTS AND NEVIS	0.0100	675	900	-225	0
SAINT LUCIA	0.0100	675	900	-225	0
SAINT VINCENT AND THE GRENADINES	0.0100	675	900	-225	0
SAO TOME AND PRINCIPE	0.0100	675	8	0	667
SAUDI ARABIA	1.0007	67,547	90,900	-23,353	0
SENEGAL	0.0100	675	900	-225	0
SEYCHELLES	0.0100	675	900	-225	0
SIERRA LEONE	0.0100	675	900	-225	0
SLOVAKIA	0.1146	7,736	12,601	-4,865	0
SLOVENIA	0.0973	6,568	9,000	-2,432	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
SOMALIA	0.0100	675	21	0	654
SPAIN	3.2836	221,643	187,200	34,443	0
SRI LANKA	0.0100	675	900	-225	0
SUDAN	0.0100	675	900	-225	0
SURINAME	0.0100	675	900	-225	0
SWAZILAND	0.0100	675	900	-225	0
SWEDEN	1.7061	115,162	104,400	10,762	0
SWITZERLAND	1.6817	113,515	109,800	3,715	0
SYRIAN ARAB REPUBLIC	0.0695	4,691	3,600	0	1,091
TAJIKISTAN	0.0278	1,877	0	0	1,877
THAILAND	0.1807	12,197	10,800	1,397	0
THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA	0.0100	675	1,800	-1,125	0
TOGO	0.0100	675	900	-225	0
TONGA	0.0100	675	900	-225	0
TRINIDAD AND TOBAGO	0.0452	3,051	4,500	-1,449	0
TUNISIA	0.0417	2,815	2,700	115	0
TURKEY	0.5212	35,181	25,200	9,981	0
TURKMENISTAN	0.0452	3,051	0	0	3,051
UGANDA	0.0100	675	900	-225	0
UKRAINE	1.5844	106,947	176,400	-69,453	0
UNITED ARAB EMIRATES	0.2641	17,827	19,800	-1,973	0
UNITED KINGDOM	7.3872	498,636	473,400	25,236	0
UNITED REPUBLIC OF TANZANIA	0.0100	675	900	-225	0
URUGUAY	0.0556	3,753	3,600	0	153
UZBEKISTAN	0.1911	12,899	23,400	-10,501	0
VANUATU	0.0100	675	900	-225	0
VENEZUELA	0.4691	31,664	45,900	-14,236	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1995	Collections in 1996	Amount outstanding to date
VIET NAM	0.0100	675	900	-225	0
YEMEN	0.0100	675	900	-225	0
YUGOSLAVIA	0.1424	9,612	13,500	-3,888	0
ZAIRE	0.0100	675	900	-225	0
ZAMBIA	0.0100	675	900	-225	0
ZIMBABWE	0.0100	675	900	-225	0
Sub-total (168 States)	**100.000**	**6,750,005**	**6,682,628**	**6,749**	**60,628**
UNITED STATES OF AMERICA	0.0000	0	2,250,000	-2,250,000	0
Sub-total (1 State)	**0.0000**	**0**	**2,250,000**	**-2,250,000**	**0**
T O T A L (169 States)	**100.000**	**6,750,005**	**8,932,628**	**-2,243,251**	**60,628**

Annex III

CASH FLOW ANALYSIS FOR 1996, AS OF 31 August 1996

General Fund and Working Capital Fund
(In millions of United States dollars) a/

1996	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	2.3	15.1	15.7	32.4	17.9	12.1	6.9	7.3	19.6	12.4	13.7	8.7
Revaluation c/	0.0	(0.1)	0.2	(0.5)	(0.3)	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	2.3	15.0	15.9	31.9	17.6	12.0	6.9	7.3	19.6	12.4	13.7	8.7
Contribution income d/												
1992-1993	0.2	0.0	0.1	0.2	0.2	0.0	0.0	0.0	0.1	0.0	0.0	0.2
1994-1995	0.9	0.1	2.5	2.0	0.1	0.4	0.3	0.3	0.1	2.7	2.5	3.9
1996	10.1	9.8	20.5	3.5	1.1	1.4	7.4	19.3	0.0	6.2	0.1	0.1
Budgeted income e/	0.1	0.1	0.3	0.2	0.2	0.1	0.0	0.0	0.2	0.1	0.1	0.2
Cost reimbursements	0.0	0.0	0.0	2.4	1.2	0.9	1.2	1.1	1.2	1.2	1.2	2.5
Other income f/												
Income CM	9.5	0.0	0.2	0.0	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	2.9	3.4	1.0	0.0	0.0	1.2	1.5	1.1	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	4.7	0.8	0.2	0.1	0.0	0.0	0.1	0.0	0.0	0.0
Total incoming cash	23.7	13.4	29.3	9.1	3.1	4.2	10.4	21.8	1.7	10.2	3.9	6.9
Budgeted disbursements i/												
Prior year/SIR	(4.9)	(6.2)	(5.5)	(2.5)	(1.1)	(2.0)	(1.3)	(0.6)	(0.5)	(0.5)	(0.2)	(0.5)
Current biennium (Gross)	(5.8)	(6.5)	(7.2)	(7.9)	(7.0)	(7.2)	(7.6)	(7.8)	(8.3)	(8.4)	(8.7)	(8.7)
Other disbursements j/												
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM	0.0	0.0	0.0	(0.2)	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	(7.6)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	(1.9)
Interfund h/	0.0	0.0	0.0	(4.7)	0.0	0.0	(0.1)	(1.1)	0.0	0.0	0.0	0.0
Total outgoing cash	(10.7)	(12.7)	(12.7)	(22.9)	(8.4)	(9.3)	(10.0)	(9.5)	(8.8)	(8.9)	(8.9)	(11.1)
Closing cash k/	15.3	15.7	32.5	18.1	12.3	6.9	7.3	19.6	12.5	13.7	8.7	4.5
Liabilities other funds,												
1992-1993 surplus l/	(0.2)	0.0	(0.1)	(0.2)	(0.2)	0.0	0.0	0.0	(0.1)	0.0	0.0	(1.7)
1994-1995 surplus	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net closing cash m/	15.1	15.7	32.4	17.9	12.1	6.9	7.3	19.6	12.4	13.7	8.7	2.8
Unliquidated obligations at 31/12/96 (anticipated)												(11.0)
Surplus/(deficit) at 31/12/96												(8.2)

Notes for annex III, cash flow analysis

a/ Based on exchange rate of US$1 = AS10.40 for the period August to December 1996.

b/ Opening cash - Shows actual cash available for August 1996 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end 1996.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures. Cost reimbursement income includes payments from UNOV and IAEA for costs incurred on their behalf.

f/ Other income - Income from CM.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Includes disbursements against regular budget and regular programme allotments and disbursements for costs incurred by UNOV and IAEA.

j/ Other disbursements - Includes CM disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, UNDCP and surplus accounts.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
SIR	separation indemnity reserve
UNDCP	United Nations International Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: working capital
XP	Account code: Regular Programme for Technical Cooperation

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1996-1997

Table 1. Status of implementation by major programme
for the period 1 January to 31 August 1996
(In thousands of US dollars at US$ 1 = AS 12.90)

Major programme	Contingency plans 1996-1997 (a)			Actual expenditure/income 1/1 to 31/8/96 (b)			Unutilized balance at 31/8/96 (c)=(a)-(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 Policy-making Organs	7,347.8		7,347.8	900.5		900.5	6,447.3		6,447.3
200 General Management	13,149.4		13,149.4	4,792.8		4,792.8	8,356.6		8,356.6
300 Country Programmes and Funds Mobilization	18,759.7		18,759.7	6,094.9		6,094.9	12,664.8		12,664.8
500 Research and Publications	11,038.8		11,038.8	3,355.8		3,355.8	7,683.0		7,683.0
600 Human Resource, Enterprise and Private Sector Development	11,839.7		11,839.7	3,403.3		3,403.3	8,436.4		8,436.4
700 Industrial Sectors and Environment	17,555.4		17,555.4	4,834.0		4,834.0	12,721.4		12,721.4
800 Investment and Technology Promotion	14,373.4		14,373.4	4,835.0		4,835.0	9,538.4		9,538.4
900 Common Programmes	16,105.0		16,105.0	2,981.4		2,981.4	13,123.6		13,123.6
1100 Joint and Common Services	46,799.6	26,871.6	19,928.0	14,231.9	5,210.1	9,021.8	32,567.7	21,661.5	10,906.2
1200 Administration	30,134.4	439.7	29,694.7	10,977.6	387.3	10,590.3	19,156.8	52.4	19,104.4
TOTAL	187,103.2	27,311.3	159,791.9	56,407.2	5,597.4	50,809.8	130,696.0	21,713.9	108,982.1

Notes:

Excluding miscellaneous income.

Annex IV (cont.)

REGULAR BUDGET PERFORMANCE REPORT FOR 1996-1997

Table 2. Status of implementation by major object of expenditure
for the period 1 January to 31 August 1996
(In thousands of US dollars at US$ 1 = AS 12.90)

Major object of expenditure	Contingency plans 1996-1997 (a)			Actual expenditure/income 1/1 to 31/8/96 (b)			Unutilized balance at 31/8/96 (c)=(a)-(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 Staff costs	118,475.1	10,045.4	108,429.7	38,545.3	2,533.5	36,011.8	79,929.8	7,511.9	72,417.9
200 Official travel	3,436.3	6.6	3,429.7	683.0	0.3	682.7	2,753.3	6.3	2,747.0
300 Contractual services	733.0		733.0	276.8		276.8	456.2		456.2
400 General operating expenses	26,073.6	16,434.2	9,639.4	9,914.0	3,036.5	6,877.5	16,159.6	13,397.7	2,761.9
500 Supplies and materials	839.1	242.6	596.5	79.1	19.2	59.9	760.0	223.4	536.6
600 Acquisition of furniture and equipment	1,277.8	566.8	711.0	73.3	6.1	67.2	1,204.5	560.7	643.8
700 EDP non-staff costs	4,404.9	0.3	4,404.6	1,709.0	(0.1)	1,709.1	2,695.9	0.4	2,695.5
800 Technical cooperation	9,491.2		9,491.2	1,523.1		1,523.1	7,968.1		7,968.1
900 Other expenses	22,372.2	15.4	22,356.8	3,603.6	1.9	3,601.7	18,768.6	13.5	18,755.1
TOTAL	187,103.2	27,311.3	159,791.9	56,407.2	5,597.4	50,809.8	130,696.0	21,713.9	108,982.1

Notes:

Excluding miscellaneous income.